



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

## What's New for 2011

### Standard Deduction Amounts:

- Single and married filing separately - \$3,769.
- Married filing jointly/RDP, head of household, and qualifying widow(er) - \$7,538.

### Exemption Credit Amounts Changed:

- For dependents - \$315
- For personal, senior, and blind - \$102

### Child & Dependent Care Expenses Credit

For taxable years beginning on or after January 1, 2011 the Child and Dependent Care Expenses Credit is nonrefundable. The information has been moved from the payment section to the tax and credit section of the 540/540A.

### Real Estate Tax Deduction

Beginning in January 2011, you are required to provide additional information regarding your property tax deduction. See Part III of FTB Schedule CA (540) for more information.

### Use Tax Table

For purchases less than \$1,000, a use tax table based on California AGI is included in the 540/540A Booklet.

### Mortgage Debt Relief

California law conforms, with modifications, to federal mortgage forgiveness debt relief for discharges that occurred in tax years 2007 through December 31, 2012. The amount of qualifying indebtedness is less than the federal amount and California imposes a state-only limitation on the total amount of relief excluded from gross income.

### Capital Gain Exclusion

California conforms to capital gain exclusion amounts for sale of personal residence by a surviving spouse/RDP.

### Computer Based Training

The VITA/TCE computer based training (CBT) quiz and test are offered as a supplement or alternative to classroom training at a basic certification level. Find the CBT online at [ftb.ca.gov/apps/vita/index.asp](http://ftb.ca.gov/apps/vita/index.asp) or search the volunteer program webpage at [ftb.ca.gov/individuals/vita/index.shtml](http://ftb.ca.gov/individuals/vita/index.shtml).